

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 409 – HB 494

February 6, 2017

SUMMARY OF BILL: Requires certification of special census results for municipalities to be sent by the Federal Bureau of the Census (FBC) or the Department of Economic and Community Development (ECD) to the Commissioner of the Department of Revenue (DOR), in addition to the Commissioner of the Department of Finance and Administration (F&A).

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Under current law, pursuant to Tenn. Code Ann. § 67-6-103(a)(3)(C), any municipality is authorized to conduct four special censuses at its own expense at any time during the interim between the regular decennial federal census. The population of such municipality, for the purposes of distribution of sales tax revenue, is revised in accordance with the special census results, effective on the next July 1 following the certification of the census results by the FBC or ECD to the Commissioner of F&A.
- Adding the Commissioner of the DOR to the list of recipients will not result in a significant change in state expenditures or the allocation of future sales tax revenue to any municipality in the state.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

/bs